UNITED STATES DISTRICT COURT EASTERN DISTRICT OF WISCONSIN

MICHAEL LENZ,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 2:14-00481
)	
BART B. BRELLENTHIN,)	(formerly Case No. 14CV00786 in
)	the Circuit Court for Waukesha
Defendant.)	County, Wisconsin)

NOTICE OF REMOVAL

The United States removes the above-captioned action to this Court under 28 U.S.C. § 1442(a)(1) and gives notice that it is removing this action to this Court as required by 28 U.S.C. § 1446(a).

On April 16, 2014, Michael Lenz filed an "Application for Writ in the Nature of Quo Warranto, Information, and Verified Complaint" in the Circuit Court for Waukesha County, Wisconsin. *See Michael Lenz v. Bart B. Brellenthin*, Case No. 14CV00786. Lenz named IRS Revenue Officer Bart Brellenthin as a defendant.

The United States may remove to district court any state-court action in which the United States (or any officer of the United States) is named as a defendant. *See* 28 U.S.C. § 1442(a)(1). A defendant must file the notice of removal within thirty days after receiving a copy of the initial pleading. *See* 28 U.S.C. § 1446(b). The thirty-day limitation period does not begin to run until the plaintiff has formally served the defendant. *See Murphy Bros., Inc. v. Michetti Pipe Stringing, Inc.*, 526 U.S. 344, 347-48 (1999). It does not appear that the defendant has been served, and in any event, this removal is being filed within 30 days of the filing of the state court petition.

As required by 28 U.S.C. § 1446(a) and this Court's Civil Case Opening Instruction Manual, the United States is submitting copies of all documents filed in the state court, which as of today's date consists only of the complaint. The United States will serve the plaintiff in this action by mailing him a copy of this Notice, and will concurrently file a copy of this Notice in the Circuit Court for Waukesha County, Wisconsin, as required by 28 U.S.C. § 1446(d).

WHEREFORE, the United States requests that this action be entered upon the docket of this Court in accordance with Rule 81(c) of the Federal Rules of Civil Procedure.

Dated: April 28, 2014 Respectfully submitted,

JAMES L. SANTELLE United States Attorney

KATHRYN KENEALLY Assistant Attorney General, Tax Division

s/Harris J. Phillips
HARRIS J. PHILLIPS
Massachusetts Bar #: 675603
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 7238, Ben Franklin Station
Washington, DC 20044
Telephone: (202) 616-1906
Fax: (202) 514-6770
Harris.J.Phillips@usdoj.gov

Attorney for the United States

CERTIFICATE OF SERVICE

I hereby certify that on April 28, 2014, I submitted the foregoing NOTICE OF REMOVAL to the Clerk of Court by email and caused a copy to be mailed by U.S. first-class mail, postage prepaid, to each of the following:

Michael Lenz S71W32401 Meadow Ct. Mukwonago, WI 53149

s/Harris J. Phillips
HARRIS J. PHILLIPS
Attorney for the United States